

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended
December 31, 2011

| | Special Revenue | | | | |
|--|-------------------------------|-----------------------------|----------------------------|------------------------|-------------------------|
| | Emergency Services | Veterans' Relief | Social Services | Law Library | SW Wash Fair |
| Revenues | | | | | |
| Taxes | \$ - | \$ 166,740 | \$ 210,486 | \$ - | \$ - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | 135,076 | 28 | 1,769,380 | - | 48,329 |
| Charges for Services | - | - | 342,303 | 36,470 | 466,530 |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous | 4 | 193 | 6,484 | - | 384,686 |
| Total Revenues | 135,080 | 166,961 | 2,328,653 | 36,470 | 899,545 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government Services | - | - | 1 | 68,155 | - |
| Public Safety | 322,482 | - | 65,440 | - | - |
| Utilities & Environment | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Economic Environment | - | 134,550 | 923,816 | - | - |
| Mental & Physical Health | - | - | 1,784,913 | - | - |
| Culture & Recreation | - | - | - | - | 1,048,483 |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - | - |
| Capital Outlays | - | - | - | - | - |
| Total Expenditures | 322,482 | 134,550 | 2,774,170 | 68,155 | 1,048,483 |
| Excess of Revenues Over (Under) Expenditures | (187,402) | 32,411 | (445,517) | (31,685) | (148,938) |
| Other Financing Sources/(Uses) | | | | | |
| Proceeds from Sale of Capital Assets | - | 24,793 | 30,909 | - | - |
| Transfers-In | 221,245 | - | 17,000 | 30,000 | 96,831 |
| Transfers-Out | - | - | (34,000) | - | - |
| Total Other Financing Sources/(Uses) | 221,245 | 24,793 | 13,909 | 30,000 | 96,831 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 33,843 | 57,204 | (431,608) | (1,685) | (52,107) |
| Fund Balance as of January 1 | 444,022 | 188,066 | 739,150 | 8,426 | 42,410 |
| Fund Balance as of December 31 | \$ 477,865 | \$ 245,270 | \$ 307,542 | \$ 6,741 | \$ (9,697) |

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December 31, 2011

| | Special Revenue | | | | |
|--|-------------------|----------------------|-----------------|-------------------|--------------------------|
| | Communications | Treasurer's O & M | Drug Control | CD-MH-TC | Community Development |
| Revenues | | | | | |
| Taxes | \$ 663,687 | \$ - | \$ - | \$ 151,237 | \$ 113,230 |
| Licenses & Permits | - | - | - | - | 476,106 |
| Intergovernmental | 1,296,666 | - | - | - | - |
| Charges for Services | 408,061 | 141,187 | - | - | 429,175 |
| Fines & Forfeits | - | - | 22,970 | - | - |
| Miscellaneous | 230,827 | 5,394 | - | - | 486 |
| Total Revenues | 2,599,241 | 146,581 | 22,970 | 151,237 | 1,018,997 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government Services | - | 114,865 | - | - | - |
| Public Safety | 2,516,680 | - | - | - | 1,172,475 |
| Utilities & Environment | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Economic Environment | - | - | - | - | 420,295 |
| Mental & Physical Health | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - | - |
| Capital Outlays | 28,548 | - | - | - | - |
| Total Expenditures | 2,545,228 | 114,865 | - | - | 1,592,770 |
| Excess of Revenues Over (Under) Expenditures | 54,013 | 31,716 | 22,970 | 151,237 | (573,773) |
| Other Financing Sources/(Uses) | | | | | |
| Proceeds from Sale of Capital Assets | - | - | - | - | - |
| Transfers-In | - | - | - | - | 595,200 |
| Transfers-Out | - | - | (25,000) | - | - |
| Total Other Financing Sources/(Uses) | - | - | (25,000) | - | 595,200 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 54,013 | 31,716 | (2,030) | 151,237 | 21,427 |
| Fund Balance as of January 1 | 879,031 | 86,336 | 3,834 | - | 37,650 |
| Fund Balance as of December 31 | \$ 933,044 | \$ 118,052 | \$ 1,804 | \$ 151,237 | \$ 59,077 |

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| | Special Revenue | | | | |
|--|-----------------------------------|--------------------|------------------------|----------------------|-----------------------|
| | Chehalis Basin Flood Authority | Forest Counties | Distressed Counties | REET E-Technology | Dispute Resolution |
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ 943,100 | \$ - | \$ - |
| Licenses & Permits | - | - | - | - | 12,328 |
| Intergovernmental | 1,426,705 | 104,920 | - | - | - |
| Charges for Services | - | - | - | - | 36,221 |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous | - | - | 12,929 | - | - |
| Total Revenues | <u>1,426,705</u> | <u>104,920</u> | <u>956,029</u> | <u>-</u> | <u>48,549</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government Services | - | - | - | 83,080 | 53,081 |
| Public Safety | - | 150,000 | - | - | - |
| Utilities & Environment | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Economic Environment | 1,425,927 | - | 271,737 | - | - |
| Mental & Physical Health | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - | - |
| Capital Outlays | - | - | - | - | - |
| Total Expenditures | <u>1,425,927</u> | <u>150,000</u> | <u>271,737</u> | <u>83,080</u> | <u>53,081</u> |
| Excess of Revenues Over (Under) Expenditures | 778 | (45,080) | 684,292 | (83,080) | (4,532) |
| Other Financing Sources/(Uses) | | | | | |
| Proceeds from Sale of Capital Assets | - | - | - | - | - |
| Transfers-In | - | - | - | - | 5,000 |
| Transfers-Out | - | - | - | - | - |
| Total Other Financing Sources/(Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,000</u> |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 778 | (45,080) | 684,292 | (83,080) | 468 |
| Fund Balance as of January 1 | 4,096 | 179,979 | 3,479,711 | 122,664 | 19,198 |
| Fund Balance as of December 31 | <u>\$ 4,874</u> | <u>\$ 134,899</u> | <u>\$ 4,164,003</u> | <u>\$ 39,584</u> | <u>\$ 19,666</u> |

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Nonmajor Governmental Funds
For The Year Ended
December 31, 2011

| | Special Revenue | | | | |
|--|-------------------------|------------------|--------------------|--------------------------------|---------------------------------|
| | Comm Dev Block Grant | Grant Award | Auditor's O & M | Criminal Drug Investigation | Gambling & Fraud Enforcement |
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | 68,722 | 34,317 | 60,077 | - | - |
| Charges for Services | - | - | 44,767 | - | - |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous | - | 33 | 399 | 29,970 | 4,417 |
| Total Revenues | 68,722 | 34,350 | 105,243 | 29,970 | 4,417 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government Services | - | - | 98,808 | - | 141,251 |
| Public Safety | - | 32,382 | - | 17,110 | 27,471 |
| Utilities & Environment | 68,722 | - | - | - | - |
| Transportation | - | - | - | - | - |
| Economic Environment | - | - | - | - | - |
| Mental & Physical Health | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - | - |
| Capital Outlays | - | - | - | 18,828 | 79,902 |
| Total Expenditures | 68,722 | 32,382 | 98,808 | 35,938 | 248,624 |
| Excess of Revenues Over (Under) Expenditures | - | 1,968 | 6,435 | (5,968) | (244,207) |
| Other Financing Sources/(Uses) | | | | | |
| Proceeds from Sale of Capital Assets | - | - | - | 10,000 | - |
| Transfers-In | - | 3,375 | - | - | - |
| Transfers-Out | - | - | (12,330) | - | - |
| Total Other Financing Sources/(Uses) | - | 3,375 | (12,330) | 10,000 | - |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | - | 5,343 | (5,895) | 4,032 | (244,207) |
| Fund Balance as of January 1 | - | 42,057 | 445,840 | 139,689 | 582,064 |
| Fund Balance as of December 31 | \$ - | \$ 47,400 | \$ 439,945 | \$ 143,721 | \$ 337,857 |

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Nonmajor Governmental Funds
For The Year Ended
December 31, 2011

| | Special Revenue | | | |
|--|-------------------|-----------------------|-------------------|---------------------|
| | Public Health | Senior Transportation | Stadium | Total |
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ 284,552 | \$ 2,533,032 |
| Licenses & Permits | 270,137 | - | - | 758,571 |
| Intergovernmental | 1,320,372 | - | - | 6,264,592 |
| Charges for Services | 211,647 | - | - | 2,116,361 |
| Fines & Forfeits | - | - | - | 22,970 |
| Miscellaneous | 127,998 | - | 351 | 804,171 |
| Total Revenues | 1,930,154 | - | 284,903 | 12,499,697 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | - | - | - | 559,241 |
| Public Safety | - | - | - | 4,304,040 |
| Utilities & Environment | - | - | - | 68,722 |
| Transportation | - | - | - | - |
| Economic Environment | - | - | 233,076 | 3,409,401 |
| Mental & Physical Health | 2,200,967 | - | - | 3,985,880 |
| Culture & Recreation | - | - | - | 1,048,483 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - |
| Capital Outlays | 6,567 | - | - | 133,845 |
| Total Expenditures | 2,207,534 | - | 233,076 | 13,509,612 |
| Excess of Revenues Over (Under) Expenditures | (277,380) | - | 51,827 | (1,009,915) |
| Other Financing Sources/(Uses) | | | | |
| Proceeds from Sale of Capital Assets | - | - | - | 65,702 |
| Transfers-In | 213,400 | - | - | 1,182,051 |
| Transfers-Out | - | (11,095) | (16,000) | (98,425) |
| Total Other Financing Sources/(Uses) | 213,400 | (11,095) | (16,000) | 1,149,328 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | (63,980) | (11,095) | 35,827 | 139,413 |
| Fund Balance as of January 1 | 377,340 | 11,095 | 364,231 | 8,196,889 |
| Fund Balance as of December 31 | \$ 313,360 | \$ - | \$ 400,058 | \$ 8,336,302 |

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December 31, 2011

| | Debt Service | | | | | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|
| | 2003 Bond Redemption | 1999 Bond Redemption | 2005 Bond Redemption | 2009 Bond Redemption | 2007 Bond Redemption | Total |
| Revenues | | | | | | |
| Taxes | \$ - | | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - |
| Fines & Forfeits | - | - | - | - | - | - |
| Miscellaneous | - | 3 | 4 | - | 316,206 | 316,213 |
| Total Revenues | - | 3 | 4 | - | 316,206 | 316,213 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government Services | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - |
| Utilities & Environment | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - |
| Economic Environment | - | - | - | - | - | - |
| Mental & Physical Health | - | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal | 385,000 | - | 300,000 | 265,000 | 195,535 | 1,145,535 |
| Interest & Other Debt Service | 421,643 | - | 216,872 | 178,100 | 120,671 | 937,286 |
| Capital Outlays | - | - | - | - | - | - |
| Total Expenditures | 806,643 | - | 516,872 | 443,100 | 316,206 | 2,082,821 |
| Excess of Revenues Over (Under) Expenditures | (806,643) | 3 | (516,868) | (443,100) | - | (1,766,608) |
| Other Financing Sources/(Uses) | | | | | | |
| Proceeds from Sale of Capital Assets | - | - | - | - | - | - |
| Transfers-In | 807,020 | - | 516,268 | 442,500 | - | 1,765,788 |
| Transfers-Out | - | - | - | - | - | - |
| Total Other Financing Sources/(Uses) | 807,020 | - | 516,268 | 442,500 | - | 1,765,788 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 377 | 3 | (600) | (600) | - | (820) |
| Fund Balance as of January 1 | 555 | 4,173 | 4,516 | 3,153 | - | 12,397 |
| Fund Balance as of December 31 | \$ 932 | \$ 4,176 | \$ 3,916 | \$ 2,553 | \$ - | \$ 11,577 |

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| | Land Acquisition | Capital Projects Vader Water Sys. Improvements | Total | Total Nonmajor Governmental Funds |
|--|---------------------|--|--------------|---|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 2,533,032 |
| Licenses & Permits | - | - | - | 758,571 |
| Intergovernmental | - | 183,180 | 183,180 | 6,447,772 |
| Charges for Services | - | - | - | 2,116,361 |
| Fines & Forfeits | - | - | - | 22,970 |
| Miscellaneous | 35,035 | - | 35,035 | 1,155,419 |
| Total Revenues | 35,035 | 183,180 | 218,215 | 13,034,125 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | 17,891 | - | 17,891 | 577,132 |
| Public Safety | 21,466 | - | 21,466 | 4,325,506 |
| Utilities & Environment | - | 1,218 | 1,218 | 69,940 |
| Transportation | - | - | - | - |
| Economic Environment | - | - | - | 3,409,401 |
| Mental & Physical Health | - | - | - | 3,985,880 |
| Culture & Recreation | - | - | - | 1,048,483 |
| Debt Service: | | | | |
| Principal | - | - | - | 1,145,535 |
| Interest & Other Debt Service | - | 7,147 | 7,147 | 944,433 |
| Capital Outlays | - | 174,919 | 174,919 | 308,764 |
| Total Expenditures | 39,357 | 183,284 | 222,641 | 15,815,074 |
| Excess of Revenues Over (Under) Expenditures | (4,322) | (104) | (4,426) | (2,780,949) |
| Other Financing Sources/(Uses) | | | | |
| Proceeds from Sale of Capital Assets | | - | - | 65,702 |
| Transfers-In | - | - | - | 2,947,839 |
| Transfers-Out | - | - | - | (98,425) |
| Total Other Financing Sources/(Uses) | - | - | - | 2,915,116 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | (4,322) | (104) | (4,426) | 134,167 |
| Fund Balance as of January 1 | 1,112,566 | - | 1,112,566 | 9,321,852 |
| Fund Balance as of December 31 | \$ 1,108,244 | \$ (104) | \$ 1,108,140 | \$ 9,456,019 |

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